



Tax Levy and Differential

May 29, 2025

Overview

This document provides the official tax rates set for the fiscal year July 1, 2025 through June 30, 2026. It includes real, personal, and public utility property tax rates as established by the State of Maryland and Allegany County.

- **Real Property** - The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 11.2 cents (\$0.1120) per \$100 of assessable real property subject to such tax which added to the non-city tax rate of \$0.9750 dollars (\$0.9750) makes a total of \$1.0870 on each \$100 of assessable non-city property subject to such tax.
- **Personal Property** - The State Tax Rate has been fixed by the Board of Public Works of the State of Maryland at 0.0 cents (\$0.00) per \$100 of assessable personal property subject to such tax which added to the non-city tax rate of \$2.4375 dollars (\$2.4375) makes a total of \$2.4375 on each \$100 of assessable non-city property subject to such tax.
- **Public Utilities** - The State Tax Rate has been fixed by the Board Of Public Works of the State of Maryland at 0.28 cents (\$0.2800) of assessed value of the property of public utilities subject to such tax which added to the non-city tax rate of \$2.4375 dollars (\$2.4375) makes a total of \$2.7175 on each \$100 of assessed value of property of public utilities non-city property subject to such tax.

In compliance with the provisions of Section 6-302 and 6-305 of the Tax Property Article of the Annotated Code of Maryland, the following tax rates will be levied in the municipalities in Allegany County:

REAL PROPERTY

	Differential	Adjusted Levy
Barton	\$0.0658	\$0.9092
Cumberland	\$0.1705	\$0.8045
Frostburg	\$0.1222	\$0.8528
Lonaconing	\$0.1079	\$0.8671
Luke	\$0.1103	\$0.8647
Midland	\$0.0658	\$0.9092
Westernport	\$0.0658	\$0.9092

PERSONAL PROPERTY & PUBLIC UTILITIES

	Differential	Adjusted Levy
Barton	\$0.1645	\$2.2729
Cumberland	\$0.4263	\$2.0113
Frostburg	\$0.3055	\$2.1320
Lonaconing	\$0.2698	\$2.1677
Luke	\$0.2758	\$2.1617
Midland	\$0.1645	\$2.2729
Westernport	\$0.1645	\$2.2729

Differential Rate

The differential rate is a reduced county property tax rate applied within municipalities to account for services provided directly by the municipality, rather than the county. This prevents residents in towns or cities from being taxed twice for services like police protection, street maintenance, or trash collection—once by the municipality and again by the county. In Allegany County, the County sets a lower property tax rate for properties within incorporated towns or cities that provide certain services independently. This ensures tax fairness and reflects the actual cost of services provided by the County.

Adjusted Levy Rate

The adjusted levy rate refers to the modified property tax rate that results from applying the differential rate to properties within municipalities. It represents the actual amount the County collects per \$100 of assessed value in those areas, after accounting for the municipal services offset. This rate allows the County to equitably distribute its tax burden while recognizing the services already funded and delivered at the municipal level.

The Board of County Commissioners is, by authority of Section 10-301 of the Tax Property Article of the Annotated Code of Maryland, establishing a discount rate as follows: One percent (1%) shall be deducted from real property tax bills for County purposes which are paid in a full annual payment during the months of July and August. No discount will be provided on such tax bills during the month of September nor will any discounts be allowed on any other payments including personal property. Interest at the rate of one and one-half percent (1 ½%) per month, or fractional part thereof, shall be charged from the first day of October on full-year property and after thirty (30) days on half-year new construction property as allowed by Section 14-603 and Section 14-604 of the Tax Property Article of the Annotated Code of Maryland. On owner occupied residential real property, interest of one and one-half percent (1 ½%) per month shall be charged from October 1st on coupon number one (1) and January 1st for coupon number two (2). Furthermore, the rate of redemption is eighteen percent (18%) per annum as allowed by Section 14-820 of the Tax Property Article of the Annotated Code of Maryland.

State Of Maryland

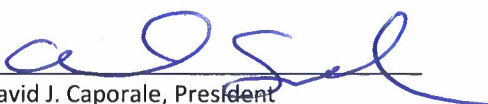
Allegany County, To-Wit:

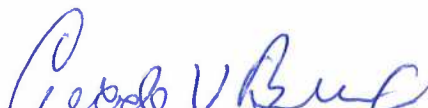
Chapter 261 of the Acts of 1918 of the Public General Laws of Maryland, provided that no discount will be allowed on State taxes. Interest at the rate of one percent (1%) per month will be collected from October 1st.

The Collector of Public Assessments of Allegany County, Maryland for the year July 1, 2025 through June 30, 2026 is hereby authorized and empowered to demand and receive from the non-city taxables of Allegany County the sum of \$1.087 dollars (\$1.087) on real property, the sum of \$2.4375 dollars (\$2.4375) on personal property, and the sum of \$2.7175 dollars (\$2.7175) on public utilities for One Hundred Dollars assessable non-city property subject to such tax, and the sums set forth herein for all assessable property located in each of the municipalities in said County and State, including State Tax rate as fixed by the Board of Public Works, agreeable to the Public General Laws of Maryland, in relation to collection of taxes on said assessments in Allegany County, Maryland.

Given under our hands and seal this 29th day of May, 2025.

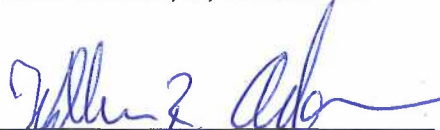
County Commissioners Of Allegany County Maryland


David J. Caporale, President


Creade V. Brodie, Jr., Commissioner

Attest:


Jason M. Bennett, CPA - County Administrator


William R. Atkinson, Commissioner





SUPPLEMENTAL LEVY
for Special Taxing Areas of Allegany County, Maryland
May 29, 2025

*As provided by Statutes, the Collector of Public Assessments for Allegany County, Maryland, for the fiscal year 2025-2026,
is hereby authorized and empowered to demand and receive from the taxpayers of the following Special Taxing Areas of
Allegany County, Maryland, at the rates herein stated, on each one hundred dollars of assessable property located within said districts:*

<u>DISTRICT</u>	<u>Real</u>	<u>Personal & Public Utility</u>
THE ALLEGANY COUNTY SANITARY DISTRICT, INC. - Section 658 of Title 9 of the Annotated Code of Maryland		
BEDFORD ROAD SANITARY DISTRICT	0.100	0.250
BOWLING GREEN SANITARY DISTRICT	0.100	0.250
BRADDOCK RUN SANITARY DISTRICT	0.052	0.130
CRESAPTOWN SANITARY DISTRICT	0.100	0.250
JENNINGS RUN-WILLS CREEK SANITARY DISTRICT	0.062	0.155
CASH VALLEY ROAD SUBDISTRICT	0.196	0.490
MCCOOLE SANITARY DISTRICT	0.020	0.050
FLINTSTONE-GILPIN SANITARY DISTRICT	0.016	0.040
FRANKLIN-BROPHYTOWN SANITARY DISTRICT	0.019	0.048
OLDTOWN SANITARY DISTRICT	0.033	0.083
GEORGE'S CREEK SANITARY DISTRICT	0.210	0.525
MEXICO FARMS SANITARY DISTRICT	0.051	0.128
OLDTOWN ROAD SANITARY DISTRICT	0.080	0.200
BEDFORD ROAD VOLUNTEER FIRE COMPANY	0.070	0.175
Senate Bill 261, made and passed at the 1971 Session of the General Assembly of Maryland		
BEL AIR SPECIAL TAX AREA OF ALLEGANY COUNTY, MARYLAND	0.040	0.100
House Bill 254, made and passed at the 1965 Session of the General Assembly of Maryland		
BOWLING GREEN AND ROBERT'S PLACE SPECIAL TAXING AREA	0.050	0.125
Code Home Rule Bill 4-07 passed 12th day of April 2007 by the Board of Allegany County Commissioners		
BOWLING GREEN VOLUNTEER FIRE COMPANY	0.050	0.125
Chapter 34 of the Laws of Maryland passed by the General Assembly at its 1974 Session		
CORRIGANVILLE LIGHT & IMPROVEMENT ASSOCIATION	0.070	0.175
Code Home Rule Bill 4-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners		
CRESAPTOWN AMBULANCE TAXING AREA	0.028	0.070
Code Home Rule Bill 3-92 passed 15th day of April 1992 by the Board of Allegany County Commissioners		
CRESAPTOWN CIVIC IMPROVEMENT ASSOCIATION	0.050	0.125
Chapter 169 of the Acts of the General Assembly of Maryland in its 1949 Session		
CRESAPTOWN SPECIAL FIRE TAX AREA	0.052	0.130
Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners		



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<u>DISTRICT</u>	<u>Real</u>	<u>Personal & Public Utility</u>
ELLERSLIE SPECIAL TAX AREA OF ALLEGANY COUNTY Chapter 587 of the Laws of Maryland passed by the General Assembly of Maryland at its 1963 Session	0.030	0.075
LAVALE SANITARY COMMISSION OF ALLEGANY COUNTY Chapter 13 of the Acts of the Extraordinary Session of the General Assembly of Maryland, 1947	0.065	0.1625
LAVALE VOLUNTEER FIRE DEPARTMENT, INCORPORATED Chapter 850 of the Acts of the General Assembly of Maryland at its 1963 Session	0.040	0.100
LAVALE VOLUNTEER RESCUE SQUAD, INC. Senate Bill 890, made and passed at the 1972 Session of the General Assembly of Maryland	0.040	0.100
MCCOOLE SPECIAL TAX AREA Chapter 505 of the Acts of the General Assembly of Maryland at its 1965 Session	0.040	0.100
MOSCOW SPECIAL TAXING AREA Code Home Rule Bill 4-93 passed 21st day of April 1993 by the Board of Allegany County Commissioners	0.100	0.250
MOUNT SAVAGE SPECIAL TAXING AREA Chapter 99 of the Laws of Maryland passed by the General Assembly of Maryland at the 1950 Session	0.050	0.125
POTOMAC PARK CITIZENS COMMITTEE, INC. Chapter 843 of the Acts of the General Assembly of Maryland at its Regular Session of 1947	0.045	0.113
RAWLINGS SPECIAL FIRE TAX AREA Code Home Rule Bill 3-91 passed 3rd day of May 1991 by the Board of Allegany County Commissioners	0.100	0.250

Said taxes are to be collected in accordance with the provisions of the Public General Laws of Maryland
relating to collection of taxes on assessments in Allegany County, Maryland.

Given under our hands and seal this 29th day of May, 2025.

ATTEST:


Jason M. Bennett, CPA - County Administrator



COUNTY COMMISSIONERS OF
ALLEGANY COUNTY, MARYLAND


DAVID J. CAPORALE, PRESIDENT


CREADE V. BRODIE, JR., COMMISSIONER


WILLIAM R. ATKINSON, COMMISSIONER